Town Cosnell. The Town Council met in regular ses-

don on Monday night. Dr. Harrison, Chairman of the Poor Committee, reported the condition of the premises in Vine Street used as a poorhouse as unfit to live in. The roof leaked and the owner refused to make necessary repairs. The Council ordered the patients moved to a bouse owned by Jacob Zimmer on East Passaic Avenue which will be used in future as a town house. The rent for the Zimmer place is the same as that paid for the Vice Street house, namely, \$16 per month.

Councilman Conlan reported on he Improvements at the Lackswans bridge over the Second River, and salted that the work had been stoppe by Engineer Mar Farland at the requ Freeholder McGowan. The people were erecting a small arch. which would cause loods after heavy

Dr. William H. Weste, the Bev. George
A. Paull, and Robert Beads, of the committee on a vita local, invited the Counell to stend the lening of the Jarvie

Memoria Libbery.

The property of the Board of Ase improvements of Charles and Osborn a reets were received, and the Clerk instructed to publish notice for a heading of objections, if any, ou October .

The decounts for prompt payment of taxes for 102 were made the same as last yet, as follows: 2 per cent, if paid before November 1; 1 per cent, if paid before December 1, and one-half of 1 per cen if paid before December 20; when a tax becomes a lieu.

The trimming of shade trees along the streets of the town is a subject that has been up several times for discussion by the Councilmen during the current year. and was again brought up Monday night.

Chairman Peterson stated that the low-hanging branches of trees in Austin Place had knocked the hats from the heads of two young ladies on their way to church last Sunday. Their headgear was ruined, and Mr. Peterson seked the Public Grounds Committee to look into the matter and have trees in various parts of the town trimmed.

Chairman Farrand of that committee asked Attorney Halfpenny how much power the committee had in the matter If we should try and cut the branches from trees, Mr. Halfpenty, said Mr. Farrand, "and the owner should appear with an axe what would you de

Controllman Morrether litt found an ordinates regulating the problem test ing, trimming, and preserving of ornamental shade trees in the streets parks and public places

Edwin A. Rayner, Counsel for the Pairview Improvement Association, represented that organization in the Court of Common Pleas Tuesday, w the applications from Belleville saloon licenses were before Skinner. The pasticular epp ation opposed by the Improvement Association was the one for a wloon at the Corner of Valla on Larrison Streets,
Objections to the Hulleville applicamale by Lawers Oliver H Perry, and Edita A. Rayner, who represented the wnehlp authorities, as well as a large tumber of private citizene who figued a lengthy petition setting for h that Belleville had enough saloons, and that if the licenses were granted a could be detrimental to the neighborhoods. Regarding the Belleville intaces Judge Skipper said :

"Believille, in the opinion of the court, has enough saloons now, I understand that there are thirty eight saloons, and that the population is less than 6,000. That means one saloon for every 200 people, perhaps only twenty-five of that number voters. The court believes that that is ample for even a thirsty community. Hereafter the court will not grant any licenses to keep saloons in Belleville unless a better reason can be given than that it would be a benefit to the community.

George Peterson, Chairman of the Town Council, was next introduced and

in hearing these speeches, and looking around at this magnificent building with its splendid reading room, the library with its moomerable was brinfully of knowledge to the inquiring and a days in my matrix land across the sea, which Dut note the difference of the conditions their then and the conditions here to day. tions existing there then I know are greatly tions existing there then I know are greatly proved to day. I was on apolic the himstest bees been of poor parents with large faint where the father's parentings were entirely if greate to provide for the family heads. I shown my tather in the early fitties to work with use to office for the pairty sum of the source of the pairty sum of the source of the pairty sum of the source. same time pay to an eight to ten a most tacket cents a feater

Cleveland's Experiences with Assessors Guided by Local Self-Interest Only.

Valuations in a Single Ward That Ranged from 9 to 127 Per Cent.-What "Fair, Cash Value" Means in California-Cities That Assess Full 100 Per Cemt. Report Satisfactory Results-Small Owners Relieved of I njust Burdens by the Full Value Rule-No Demand for a Return to Lon Assensments Where It Has Been Tried.

city that is goings through a period of reform in tax nothods just now: The tendency toward 100 per cent. assessments, and the opposite tendency, toward low assessments and consequent tax designe, are always at war with each other where er the tax collector been the case in some New Phyland rities ; but fust now the struggle is repe civility mente in some places, and the friends of full value assessments are at parently moving on the enems in foral along the line

Ohio, the quest at full value in te State, and the Immerate ing to elect a securior out that issue As | that his assessments represent "conservahere, the Minor has in isted upon the enforcement of the law on this matter) as he fine a upon the solute book. An outsider way, indeed, find it difficult to inferstand how the question can be made one of party politics, eince there is certainly no principle avolved upon which. Democrats hold different opinions from Republicans, and in fact the three officials who have instituted the chance of full valuations in this city. Mean work to their political types on other questions. Nor in there to be found any record the manner lower of the lower lowe

No Demand for Reaction.

It is notewarthy however, that where ever the full value rule is in operation that I is in operation, as was pointed out in these columns two weeks ago, in a far greater number of cities than is generally supposed) there has been no demand for a return to the system of low assessments. The proceed having been stice uniformly proves satisfactory; and been to have a low appraisal of its real adopted and given a fair trial, its practhe bettle between the two apposing of guerilla warfare, in which the opponeuts of full assessments fight only in small bedies and by methods not recor , zed among honorable combatants; in other worls, each taxpayer tries to ret his own assessment made as low as pos. elected . by the people of such ward, while not objecting to the general rule of list per cent, valuations for his reighters, and the only thing that the authoraties have to contend with is ig porance or dishinesty on the part of the praisil continued, street against street presents Northers to say this same problem, of an competence or dishonesty to believe that it is more easily overestine and unfair assessments are more easily corrected where the rule is to assess all property at tall value, than where a low under the old system, in liam, this ward and confusing percentage is adopted contained 502 tax decelots, which were

cent rule for New York one Board of their actual value, but the appraisals Tax t domise done saight information as to the practice, in other outres throughout the country, and addressed letters of inquiry to the tax officers of many of the chief cities of the Union. The replies to these letters murie, in a remarkable manner, with the information obtained on the same subject to The Mail on! Express from other sources, and through the courtesy of Mr Wells, president of the board, a reporter from this paper has been permitted to compare the two. From the mass of testimony thus gath ered a member of illuminating deductions may be drawn, and while the customs average 39 per cent of the different cities differ amazingly, and opinions are astonishingly diverse, it it possible to arrive at one or two conclusions that seem to be applicable to all cities and all systems

Removal of Confusion.

The most striking of these deductions, to a New Yorker naturally prejudiced against the present movement to raise agreements to 100 per cent, is that wherever that rule has been adopted there has resulted a removal of muca confusion and uncertainty, and of some unfairness. The cities that have reached the "full value" stage in their assess, if they are at all typical, as they are ment history give reports of results that are noticeable for the absence of that uncertain, unsatisfied tone which comes from the cities that are still on a low percentage basis. From no city of the latter class comes a clear note of satisfaction, or of belief in the equity or equality of its taxation, while from several cities in which the 100 per cent rule is torce there are reports that judiente absolute confidence in the justice of the tax bills rendered to each and every taxpayer. In other cities, there is a feeling cent rule will lead quickly to the correcbetween these two extremes; that the tion of all the inequalities that do exist. rule of full value is the right one theore; ically, but is very difficult to enforce,

Clear and disfinct, for example, is the report that comes from the Assessors of Taxes of Providence, R. I. "The law of this State requires that all property shall be assessed at its full, fair, cash value. We obey this requirement, and assess real estate at 100 per cent. of its cash value." There are no ifs and buts about that report; the writers evidently favors the very rich, and unduly burden are not afraid to claim that they are people of moderate means; and that the doing their full duty, which is more than can be said of most of the assessors in the low-assessment cities.

So it is with the reply of the Baltimore assessors; they consider it suffi-

er crepe on their

Kinley's portrait

New York as hy no means the only clent to quote the law, and do not even waste the ink that would be needed to say that they obey it. This Maryland law, by the way, contains a provision that is not found elsewhere, which seems specially designed to keep the assessors up to 100 per cent. It requires the assessore to "value each item at its full sale. So the in Maryland the assess ments are legally expected to be somewhat above the range usually allowed in fixing values, since the possibility of a forms sale must enter into an ordinary appraisement, unless it is thus expressly

The same note of certainty and sat-in ction is found in reports from such for value cities as Boston, Milwaukee, Minneapoles, St Paul, Detroit, Allewheny and Worcester. The City Assessor of Minneapolis gives himself a fittle feeway apparently, by reporting the man value "conservative" being perhaps a word that might cover a muititule of courtesies in tag matters. The

july forwarded or retarded by , rescubbed these of New York, but the resessors seem to have been lax in their work as nowhere else in the world. Mr.

Tax Dodging Extraordinary.

The recommend the State is that all property shall be appeared at as true value ... money Owing to the fact that the State receives its revenues from the various counties in proportion to the valuat, a pared upon the real estate in such countries the nim of each county has estate. This, again, has resulted in each a lower appraisal than its neighbor. The forty two wards, the property of each want was appraised by an appraiser Very few of the men so elected paid much attention to anything but to make themselves good fellows with their

this it appears that, at the last appearsal Before deciding to solved the 100 per assessed at an average of 30 per cent of varied so great's that the extremes were. me parce assessed at it pur cent of its actual value, and anotherica: 127 per cent appears from the figures that, as a usua payers, while the farms were granted to only a small monority. The total cash value of all the taxable land in the ward was \$5 will fire and it was assessed at \$2,292,840, or 39 per cent. But 433 of the parce's were assessed at more than 30 per cent, of their actual value, while only 150 were assessed at less than the

Small Owners Overtaxed.

Moreover the figures demonstrate tha it was the more valuable parcels that "got off easy." The 159 parcels asse sed at less than 30 per cent, averaged \$23,706 in actual value, the 483 parcels assessed at more than 39 per cent., only averaged \$4,842 in actual value. In other words, the owners of the \$4,800 parcels paul their own taxes, and also a good part of the taxes of the \$23,000

In these figures there is a striking argament for the list per cent, assessments. represented to be, and if anything like the same conditions exist in New York. It is not herseved, of course, that there are many instances in any city, no matter what its rules, so flagrantly unjust as that of two parcels of land in the same ward, one assessed at 9 per cent. of its real value, and another at 127 per cent. It is not believed that New York's assessments, as a whome, are so absurd as those of they fund were, nor is it certain that the adoption of the 100 per

But the evidence seems to point to a probability that something not unlike the Cleveland conditions, in some particulars at least, exists in this city, that we have great variations in the relation between the assessed and the actual values of certain parcels of real estate; that, its the general view of the case, the smaller parcels are more likely to be assessed high and the larger ones low; that the system heretofore prevailing thus unduly adoption of the 100 per cent ly to lessen these inequalities and to decrease the number of unjust cases, both of assessments too high and asse

It should not be supposed, from whe

has been said above, that 100 per cent. valuations are the general rule throughout the country, or even that they prevail in a majority of the cities. The contramy is the case, sometimes by legal enact ment, as in Chicago, but usually by the discretion of the assessors. So far as the reports under consideration furnish any evidence upon the point, it would seem that the cities that have legal basis for low assessments are better off than those that get low assessments merely by the whim of the assessors. There seems to be more confidence in the accuracy of the assesments, in other words, in those of ies where the law directs that the as, sessors shall first ascertain the actual value, and then take a certain percentage of that value as the assessed value, than in the cities where the law enjoins the assessors to put on the actual value, and custom permits them to do as they like. This distinction, of course, is founded upon the fact that when, as in Illineas. the assessors are obliged to record the opinion of the actual value of each par cel, the taxpayer has something tangible to contest if he thinks himself injured, and in practice this theory seems to be confirmed

It would seem impossible, for example, to ger substantial matice from a tax department whose head officer has such a confused idea of the meaning of words as To indicated by this letter from one of the chief cities of the Pacific coast

4 Frank Statement.

"The .aws of our State exact that all property will be assessed at its full cash value. The full cash value in this city is, in fact, about 60 to 70 per cent, of the current sales."

Here we have a singularly frank and name statement of the situation of those assessors whose custom it is to appraise property at less than the legal requirement. It is not easy to determine, perhaps, the frame of mind of the writer of that report. Did be suppose that he was stating fact in saying that full cash value is only but per cent or 70 per cent, of the current sales? Has be assumed judicial power to read new meanings into the statutors language? Is he ashamed of his vactation of 30 per cent, or 40 per cent, from the legal requirements? (Few Basesaura are: Or her he been so long ne determed to assessments on a low has a that he really beneves that they comply with the law? From any point of view, the communication is certainly a curios, and tax literature, nor is it the andy one that the present investigations have brought forth.

As was soul if the opening of bins at tion the most sadent fact about the satuate a the aighout the country seems to be that in the cities that have adopted the lest per cent rule, the assessors know where they are at." and can give a straightforward account of what they I doe and how they do it, the cities that have a legal requirement of 100 per cent. valuations, and also a legal provision for wom a tetrelitage vertions are moving toward an intelligen and just assessment, with good pros pects of arriving at that end, while the confusion of thought and action that is found in the cities that have a low valuation fixed at the discretion of the assessors, without regard to the statutes, furnish abundant evidence that this system-the prevailing one throughout New York State is unamentific, and leads to great inequalities

HENRY HARMON NEILL.

and "Rally Bound the Fing

